



**Rules and Ancillary Document Review Checklist**  
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title) and date last adopted:

- **PTB 71-2 Destruction of personal property detail listing** (March 3, 1971);
- **PTB 71-12 Senate Bill 37: Segregation of property – delinquent taxes** (August 25, 1971);
- **PTB 71-17 Chapter 35, Laws of 1971, 1<sup>st</sup> ex. Session** (December 23, 1971);
- **PTB 74-7 Classification of bank personalty** (May 10, 1974);
- **PTB 78-2 Revaluation of property out of cycle** (August 22, 1978);
- **PTB 81-2 New construction—valuation** (February 23, 1981);
- **PTB 83-7 Timber excise tax credit for personal property tax** (December 9, 1983);
- **PTB 85-1 Taxation of Christmas trees** (January 15, 1985). This review supercedes the previous review of this document dated September 25, 1997;
- **PTB 86-2 Determining fair market value of forest land not classified or designated under chapter 84.33 or 84.34 RCW** (May 27, 1986);
- **PTB 89-3 Treatment of “manifest errors” on the part of taxpayers** (July 10, 1989);
- **PTB 91-1 Five year average grain price** (January 2, 1991);
- **PTB 91-17 1992 Five year average grain price** (December 10, 1991);
- **PTB 93-1 1993 Five-year average grain price** (January 29, 1993);
- **PTB 94-1 1994 Five-year average grain price** (January 19, 1994);
- **PTB 95-1 1995 Five-year average grain price** (January 31, 1995); and
- **PTB 91-12 Record of Board of Equalization hearings** (January 15, 1991).

Reviewer: **Kim M. Qually**

Date review completed: **June 8, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). YES ☐ NO ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Explain the goal(s) and purpose(s) of the document:**

- **PTB 71-2 provides guidance regarding the statutory procedure an assessor must follow regarding the destruction of personal property detail listing sheets;**
- **PTB 71-12 explains the effect of 1971 legislation on the segregation of property when delinquent taxes are outstanding;**
- **PTB 71-17 explains the effect of 1971 legislation on the receipting requirements of RCW 84.56.060;**
- **PTB 74-7 provides guidance regarding the classification of bank equipment for assessment purposes;**
- **PTB 78-2 provides guidance to county assessors of the proper procedure to follow when properties are revalued outside the county’s normal revaluation cycle;**



- PTB 81-2 explains that PTB 79-1 was rescinded as a result of AGO (Attorneys General Opinion) 1979, No. 17;
- PTB 83-7 explains how to compute the personal property tax credit provided in RCW 84.33.077. It also identifies the information a harvester must provide to claim the credit;
- PTB 85-1 identifies the criteria for determining the property and forest tax liabilities for different types of Christmas tree operations;
- PTB 86-2 establishes a uniform policy among the counties in determining the fair market value of forest land that is not classified or designated as forest land, or has been removed from classification under chapter 84.33 RCW or 84.34 RCW;
- PTB 89-3 identifies the remedy a taxpayer has regarding an overpayment resulting from a “manifest error” by a taxpayer in the personal property listing;
- PTB 91-1, PTB 91-17, PTB 93-1, PTB 94-1, and PTB 95-1 were issued to identify the five-year average grain price of wheat and barley for the years of 1991 through 1995; and
- PTB 91-12 explains that Board of Equalization hearings are to be recorded, but the recordings do not have to be transcribed.

2. Need:

YES	NO	
	X	Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
X		Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
X		Have the laws changed so that the document should be revised or repealed? (If the response is “yes” that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
	X	Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington’s citizens? (If the response is “no”, the recommendation must be to repeal the document.)

Please explain.

- **PTB 68-1— This information predates the enactment of the property tax exemption for business inventories and is no longer needed.**
- **PTB 71-2—The information regarding record retention is sufficiently covered by Preservation and Destruction of Public Records Act, chapter 40.14 RCW. The retention schedules can be obtained from the Property Tax Division of the Department of Revenue.**
- **PTB 71-12—WAC 458-07-035 sufficiently addresses the topic addressed in this bulletin.**
- **PTB 71-17—This information addresses 1971 legislation and is no longer needed.**
- **PTB 74-7—This information is included in the current definition of “personal property” found in WAC 458-12-005 and has been incorporated into the personal property valuation schedules, which can be obtained from the Property Tax Division of the Department of Revenue.**
- **PTB 78-2—This information is currently provided in chapter 458-07 WAC (Valuation and revaluation of real property).**
- **PTB 81-2—This information is currently provided in WAC 458-12-342.**



- PTB 83-7—This information is included in WAC 458-40-690.
- PTB 85-1—This bulletin contains out-of-date information.
- PTB 86-2—This information is no longer necessary as all land not classified or designated as “current use” is valued at true & fair value (RCW 84.40.030).
- PTB 86-3—This information is superseded by PTB 95-2.
- PTB 89-3—This information is included in WAC 458-14-005.
- PTB 91-1, PTB 91-17, PTB 93-1, PTB 94-1, and PTB 95-1—The grain price information provided in these documents is out of date and no longer needed.
- PTB 91-12—This information is unnecessary; it is provided in either WAC 458-14-095 or incorporated in the Board of Equalization Manual, which can be obtained from the Property Tax Division of the Department of Revenue.
- PTB 95-2—The information is currently provided in WAC 458-30-300. The attached form is also incorrect.
- PTB 97-1—This information is provided in WAC 458-12-320 as amended and adopted on April 5, 2000.

**3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete**

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
		Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
		Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.



**4. Clarity and Effectiveness:**

YES	NO	
		Is the document written and organized in a clear and concise manner?
		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
		Do changes in industry practices warrant repealing or revising this document?
		Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

**5. Intent and Statutory Authority:**

YES	NO	
		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite the statutory authority in the explanation below.)
		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
		Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
		Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
		Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.



YES	NO	
		Does the document result in equitable treatment of those required to comply with it?
		Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
		Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

**9. LISTING OF DOCUMENTS REVIEWED:** (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Administrative Decisions (e.g., WTDs):

Attorney General’s Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):



**10. Review Recommendation:**

\_\_\_\_\_ Amend

  X   Repeal

\_\_\_\_\_ Leave as is

\_\_\_\_\_ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

\_\_\_\_\_ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

**Explanation of recommendation:** (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.) **These property tax bulletins should be repealed for the reasons explained above in Section 2.**

**11. Manager action:**    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed recommendation                  \_\_\_\_\_ Accepted recommendation

\_\_\_\_\_ Returned for further action

Comments: